

CHAPTER 21

UNIFORM SYSTEM OF ACCOUNTS FOR WATER AND WASTEWATER UTILITIES

CLASS A AND B WATER OPERATING REVENUE ACCOUNTS

- 460 Unmetered Water Revenue
- 461 Metered Water Revenue
 - 461.1 Metered Sales to Residential Customers
 - 461.2 Metered Sales to Commercial Customers
 - 461.3 Metered Sales to Industrial Customers
 - 461.4 Metered Sales to Public Authorities
 - 461.5 Metered Sales to Multiple Family Dwellings
- 462 Fire Protection Revenue
 - 462.1 Public Fire Protection
 - 462.2 Private Fire Protection
- 464 Other Sales to Public Authorities
- 465 Sales to Irrigation Customers
- 466 Sales for Resale
- 467 Interdepartmental Sales
- 469 Guaranteed Revenues

- 470 Forfeited Discounts
- 471 Miscellaneous Service Revenues
- 472 Rents From Water Property
- 473 Interdepartmental Rents
- 474 Other Water Revenues

CLASS A AND B WATER OPERATION AND MAINTENANCE EXPENSE ACCOUNTS

Source of Supply and Expenses - Operations

- 601.1 Salaries and Wages - Employees
- 603.1 Salaries and Wages - Officers, Directors and Majority Stockholders
- 604.1 Employee Pensions and Benefits
- 610.1 Purchased Water
- 615.1 Purchased Power
- 616.1 Fuel for Power Production
- 618.1 Chemicals
- 620.1 Materials and Supplies
- 631.1 Contractual Services - Engineering
- 632.1 Contractual Services - Accounting
- 633.1 Contractual Services - Legal
- 634.1 Contractual Services - Management Fees
- 635.1 Contractual Services - Testing
- 636.1 Contractual Services - Other
- 641.1 Rental of Building/Real Property
- 642.1 Rental of Equipment
- 650.1 Transportation Expenses
- 656.1 Insurance - Vehicle
- 657.1 Insurance - General Liability
- 658.1 Insurance - Workman's Compensation
- 659.1 Insurance - Other
- 667.1 Regulatory Commission Expense - Other
- 668.1 Water Resource Conservation Expense
- 675.1 Miscellaneous Expenses

Source of Supply and Expenses - Maintenance

- 601.2 Salaries and Wages - Employees
- 603.2 Salaries and Wages - Officers, Directors and Majority Stockholders
- 604.2 Employee Pensions and Benefits
- 618.2 Chemicals
- 620.2 Materials and Supplies
- 631.2 Contractual Services - Engineering
- 632.2 Contractual Services - Accounting
- 633.2 Contractual Services - Legal
- 634.2 Contractual Services - Management Fees
- 635.2 Contractual Services - Testing
- 636.2 Contractual Services - Other
- 641.2 Rental of Building/Real Property
- 642.2 Rental of Equipment
- 650.2 Transportation Expenses
- 656.2 Insurance - Vehicle
- 657.2 Insurance - General Liability
- 658.2 Insurance - Workman's Compensation
- 659.2 Insurance - Other
- 667.2 Regulatory Commission Expense - Other
- 675.2 Miscellaneous Expenses

Water Treatment Expenses - Operations

- 601.3 Salaries and Wages - Employees
- 603.3 Salaries and Wages - Officers, Directors and Majority Stockholders
- 604.3 Employee Pensions and Benefits
- 615.3 Purchased Power
- 616.3 Fuel for Power Production
- 618.3 Chemicals
- 620.3 Materials and Supplies
- 631.3 Contractual Services - Engineering
- 632.3 Contractual Services - Accounting
- 633.3 Contractual Services - Legal
- 634.3 Contractual Services - Management Fees
- 635.3 Contractual Services - Testing
- 636.3 Contractual Services - Other
- 641.3 Rental of Building/Real Property
- 642.3 Rental of Equipment
- 650.3 Transportation Expenses
- 656.3 Insurance - Vehicle
- 657.3 Insurance - General Liability
- 658.3 Insurance - Workman's Compensation
- 659.3 Insurance - Other
- 667.3 Regulatory Commission Expense - Other
- 675.3 Miscellaneous Expenses

Water Treatment Expenses - Maintenance

- 601.4 Salaries and Wages - Employees
- 603.4 Salaries and Wages - Officers, Directors and Majority Stockholders
- 604.4 Employee Pensions and Benefits
- 618.4 Chemicals
- 620.4 Materials and Supplies

- 631.4 Contractual Services - Engineering
- 632.4 Contractual Services - Accounting
- 633.4 Contractual Services - Legal
- 634.4 Contractual Services - Management Fees
- 635.4 Contractual Services - Testing
- 636.4 Contractual Services - Other
- 641.4 Rental of Building/Real Property
- 642.4 Rental of Equipment
- 650.4 Transportation Expenses
- 656.4 Insurance - Vehicle
- 657.4 Insurance - General Liability
- 658.4 Insurance - Workman's Compensation
- 659.4 Insurance - Other
- 667.4 Regulatory Commission Expense - Other
- 675.4 Miscellaneous Expenses

Transmission and Distribution Expenses - Operations

- 601.5 Salaries and Wages - Employees
- 603.5 Salaries and Wages - Officers, Directors and Majority Stockholders
- 604.5 Employee Pensions and Benefits
- 615.5 Purchased Power
- 616.5 Fuel for Power Production
- 618.5 Chemicals
- 620.5 Materials and Supplies
- 631.5 Contractual Services - Engineering
- 632.5 Contractual Services - Accounting
- 633.5 Contractual Services - Legal
- 634.5 Contractual Services - Management Fees
- 635.5 Contractual Services - Testing
- 636.5 Contractual Services - Other
- 641.5 Rental of Building/Real Property
- 642.5 Rental of Equipment
- 650.5 Transportation Expenses
- 656.5 Insurance - Vehicle
- 657.5 Insurance - General Liability
- 658.5 Insurance - Workman's Compensation
- 659.5 Insurance - Other
- 667.5 Regulatory Commission Expense - Other
- 675.5 Miscellaneous Expenses

Transmission and Distribution Expenses - Maintenance

- 601.6 Salaries and Wages - Employees
- 603.6 Salaries and Wages - Officers, Directors and Majority Stockholders
- 604.6 Employee Pensions and Benefits
- 618.6 Chemicals
- 620.6 Materials and Supplies
- 631.6 Contractual Services - Engineering
- 632.6 Contractual Services - Accounting
- 633.6 Contractual Services - Legal
- 634.6 Contractual Services - Management Fees
- 635.6 Contractual Services - Testing

- 636.6 Contractual Services - Other
- 641.6 Rental of Building/Real Property
- 642.6 Rental of Equipment
- 650.6 Transportation Expenses
- 656.6 Insurance - Vehicle
- 657.6 Insurance - General Liability
- 658.6 Insurance - Workman's Compensation
- 659.6 Insurance - Other
- 667.6 Regulatory Commission Expense - Other
- 675.6 Miscellaneous Expenses

Customer Accounts Expenses

- 601.7 Salaries and Wages - Employees
- 603.7 Salaries and Wages - Officers, Directors and Majority Stockholders
- 604.7 Employee Pensions and Benefits
- 615.7 Purchased Power
- 616.7 Fuel for Power Production
- 620.7 Materials and Supplies
- 631.7 Contractual Services - Engineering
- 632.7 Contractual Services - Accounting
- 633.7 Contractual Services - Legal
- 634.7 Contractual Services - Management Fees
- 635.7 Contractual Services - Testing
- 636.7 Contractual Services - Other
- 641.7 Rental of Building/Real Property
- 642.7 Rental of Equipment
- 650.7 Transportation Expenses
- 656.7 Insurance - Vehicle
- 657.7 Insurance - General Liability
- 658.7 Insurance - Workman's Compensation
- 659.7 Insurance - Other
- 667.7 Regulatory Commission Expense - Other
- 670.7 Bad Debt Expense
- 675.7 Miscellaneous Expenses

Administrative and General Expenses

- 601.8 Salaries and Wages - Employees
- 603.8 Salaries and Wages - Officers, Directors and Majority Stockholders
- 604.8 Employee Pensions and Benefits
- 615.8 Purchased Power
- 616.8 Fuel for Power Production
- 620.8 Materials and Supplies
- 631.8 Contractual Services - Engineering
- 632.8 Contractual Services - Accounting
- 633.8 Contractual Services - Legal
- 634.8 Contractual Services - Management Fees
- 635.8 Contractual Services - Testing
- 636.8 Contractual Services - Other
- 641.8 Rental of Building/Real Property
- 642.8 Rental of Equipment
- 650.8 Transportation Expenses

- 656.8 Insurance - Vehicle
- 657.8 Insurance - General Liability
- 658.8 Insurance - Workman's Compensation
- 659.8 Insurance - Other
- 666.8 Regulatory Commission Expenses - Amortization of Rate Case Expense
- 667.8 Regulatory Commission Expense - Other
- 675.8 Miscellaneous Expenses

CLASS A AND B WASTEWATER OPERATING REVENUE ACCOUNTS

- 521 Flat Rate Revenues
 - 521.1 Residential Revenues
 - 521.2 Commercial Revenues
 - 521.3 Industrial Revenues
 - 521.4 Revenues From Public Authorities
 - 521.5 Multiple Family Dwelling Revenues
 - 521.6 Other Revenues
- 522 Measured Revenue
 - 522.1 Residential Revenues
 - 522.2 Commercial Revenues
 - 522.3 Industrial Revenues
 - 522.4 Revenues From Public Authorities
 - 522.5 Multiple Family Dwelling Revenues
- 523 Revenues From Public Authorities
- 524 Revenues From Other Systems
- 525 Interdepartmental Revenues
- 530 Guaranteed Revenues
- 531 Sale of Sludge
- 532 Forfeited Discounts
- 534 Rents From Wastewater Property
- 535 Interdepartmental Rents
- 536 Other Wastewater Revenues
- 540 Flat Rate Reuse Revenues
 - 540.1 Residential Reuse Revenues
 - 540.2 Commercial Reuse Revenues
 - 540.3 Industrial Reuse Revenues
 - 540.4 Reuse Revenues From Public Authorities
 - 540.5 Other Revenues
- 541 Measured Reuse Revenue
 - 541.1 Residential Reuse Revenues
 - 541.2 Commercial Reuse Revenues
 - 541.3 Industrial Reuse Revenues
 - 541.4 Reuse Revenues From Public Authorities
- 544 Reuse Revenues From Other Systems

CLASS A AND B WASTEWATER UTILITIES OPERATION AND MAINTENANCE EXPENSE ACCOUNTS

Collection Expenses - Operations

- 701.1 Salaries and Wages - Employees
- 703.1 Salaries and Wages - Officers, Directors and Majority Stockholders
- 704.1 Employee Pensions and Benefits
- 715.1 Purchased Power
- 716.1 Fuel for Power Production
- 718.1 Chemicals
- 720.1 Materials and Supplies
- 731.1 Contractual Services - Engineering
- 732.1 Contractual Services - Accounting
- 733.1 Contractual Services - Legal
- 734.1 Contractual Services - Management Fees
- 735.1 Contractual Services - Testing
- 736.1 Contractual Services - Other
- 741.1 Rental of Building/Real Property
- 742.1 Rental of Equipment
- 750.1 Transportation Expenses
- 756.1 Insurance - Vehicle
- 757.1 Insurance - General Liability
- 758.1 Insurance - Workman's Compensation
- 759.1 Insurance - Other
- 775.1 Miscellaneous Expenses

Collection Expenses - Maintenance

- 701.2 Salaries and Wages - Employees
- 703.2 Salaries and Wages - Officers, Directors and Majority Stockholders
- 704.2 Employee Pensions and Benefits
- 718.2 Chemicals
- 720.2 Materials and Supplies
- 731.2 Contractual Services - Engineering
- 732.2 Contractual Services - Accounting
- 733.2 Contractual Services - Legal
- 734.2 Contractual Services - Management Fees
- 735.2 Contractual Services - Testing
- 736.2 Contractual Services - Other
- 741.2 Rental of Building/Real Property
- 742.2 Rental of Equipment
- 750.2 Transportation Expenses
- 756.2 Insurance - Vehicle
- 757.2 Insurance - General Liability
- 758.2 Insurance - Workman's Compensation
- 759.2 Insurance - Other
- 775.2 Miscellaneous Expenses

Pumping Expenses - Operations

- 701.3 Salaries and Wages - Employees
- 703.3 Salaries and Wages - Officers, Directors and Majority Stockholders
- 704.3 Employee Pensions and Benefits
- 715.3 Purchased Power

716.3 Fuel for Power Production
 718.3 Chemicals
 720.3 Materials and Supplies
 731.3 Contractual Services - Engineering
 732.3 Contractual Services - Accounting
 733.3 Contractual Services - Legal
 734.3 Contractual Services - Management Fees
 735.3 Contractual Services - Testing
 736.3 Contractual Services - Other
 741.3 Rental of Building/Real Property
 742.3 Rental of Equipment
 750.3 Transportation Expenses
 756.3 Insurance - Vehicle
 757.3 Insurance - General Liability
 758.3 Insurance - Workman's Compensation
 759.3 Insurance - Other
 775.3 Miscellaneous Expenses

Pumping Expenses - Maintenance

701.4 Salaries and Wages - Employees
 703.4 Salaries and Wages - Officers, Directors and Majority Stockholders
 704.4 Employee Pensions and Benefits
 718.4 Chemicals
 720.4 Materials and Supplies
 731.4 Contractual Services - Engineering
 732.4 Contractual Services - Accounting
 733.4 Contractual Services - Legal
 734.4 Contractual Services - Management Fees
 735.4 Contractual Services - Testing
 736.4 Contractual Services - Other
 741.4 Rental of Building/Real Property
 742.4 Rental of Equipment
 750.4 Transportation Expenses
 756.4 Insurance - Vehicle
 757.4 Insurance - General Liability
 758.4 Insurance - Workman's Compensation
 759.4 Insurance - Other
 775.4 Miscellaneous Expenses

Treatment and Disposal Expenses - Operations

701.5 Salaries and Wages - Employees
 703.5 Salaries and Wages - Officers, Directors and Majority Stockholders
 704.5 Employee Pensions and Benefits
 710.5 Purchased Wastewater Treatment
 711.5 Sludge Removal Expense
 715.5 Purchased Power
 716.5 Fuel for Power Production
 718.5 Chemicals
 720.5 Materials and Supplies
 731.5 Contractual Services - Engineering
 732.5 Contractual Services - Accounting

733.5	Contractual Services - Legal
734.5	Contractual Services - Management Fees
735.5	Contractual Services - Testing
736.5	Contractual Services - Other
741.5	Rental of Building/Real Property
742.5	Rental of Equipment
750.5	Transportation Expenses
756.5	Insurance - Vehicle
757.5	Insurance - General Liability
758.5	Insurance - Workman's Compensation
759.5	Insurance - Other
775.5	Miscellaneous Expenses

Treatment and Disposal Expenses - Maintenance

701.6	Salaries and Wages - Employees
703.6	Salaries and Wages - Officers, Directors and Majority Stockholders
704.6	Employee Pensions and Benefits
711.6	Sludge Removal Expense
718.6	Chemicals
720.6	Materials and Supplies
731.6	Contractual Services - Engineering
732.6	Contractual Services - Accounting
733.6	Contractual Services - Legal
734.6	Contractual Services - Management Fees
735.6	Contractual Services - Testing
736.6	Contractual Services - Other
741.6	Rental of Building/Real Property
742.6	Rental of Equipment
750.6	Transportation Expenses
756.6	Insurance - Vehicle
757.6	Insurance - General Liability
758.6	Insurance - Workman's Compensation
759.6	Insurance - Other
775.6	Miscellaneous Expenses

Customer Accounts Expenses

701.7	Salaries and Wages - Employees
703.7	Salaries and Wages - Officers, Directors and Majority Stockholders
704.7	Employee Pensions and Benefits
715.7	Purchased Power
716.7	Fuel for Power Production
720.7	Materials and Supplies
731.7	Contractual Services - Engineering
732.7	Contractual Services - Accounting
733.7	Contractual Services - Legal
734.7	Contractual Services - Management Fees
735.7	Contractual Services - Testing
736.7	Contractual Services - Other
741.7	Rental of Building/Real Property
742.7	Rental of Equipment
750.7	Transportation Expenses

756.7	Insurance - Vehicle
757.7	Insurance - General Liability
758.7	Insurance - Workman's Compensation
759.7	Insurance - Other
770.7	Bad Debt Expense
775.7	Miscellaneous Expenses

Administrative and General Expenses

701.8	Salaries and Wages - Employees
703.8	Salaries and Wages - Officers, Directors and Majority Stockholders
704.8	Employee Pensions and Benefits
715.8	Purchased Power
716.8	Fuel for Power Production
720.8	Materials and Supplies
731.8	Contractual Services - Engineering
732.8	Contractual Services - Accounting
733.8	Contractual Services - Legal
734.8	Contractual Services - Management Fees
735.8	Contractual Services - Testing
736.8	Contractual Services - Other
741.8	Rental of Building/Real Property
742.8	Rental of Equipment
750.8	Transportation Expenses
756.8	Insurance - Vehicle
757.8	Insurance - General Liability
758.8	Insurance - Workman's Compensation
759.8	Insurance - Other
775.8	Miscellaneous Expenses

Reclaimed Water Treatment Expenses - Operations

701.9	Salaries and Wages - Employees
703.9	Salaries and Wages - Officers, Directors and Majority Stockholders
704.9	Employee Pensions and Benefits
715.9	Purchased Power
716.9	Fuel for Power Production
718.9	Chemicals
720.9	Materials and Supplies
731.9	Contractual Services - Engineering
732.9	Contractual Services - Accounting
733.9	Contractual Services - Legal
734.9	Contractual Services - Management Fees
735.9	Contractual Services - Testing
736.9	Contractual Services - Other
741.9	Rental of Building/Real Property
742.9	Rental of Equipment
750.9	Transportation Expenses
756.9	Insurance - Vehicle
757.9	Insurance - General Liability
758.9	Insurance - Workman's Compensation
759.9	Insurance - Other
775.9	Miscellaneous Expenses

Reclaimed Water Treatment Expenses - Maintenance

- 701.10 Salaries and Wages - Employees
- 703.10 Salaries and Wages - Officers, Directors and Majority Stockholders
- 704.10 Employee Pensions and Benefits
- 718.10 Chemicals
- 720.10 Materials and Supplies
- 731.10 Contractual Services - Engineering
- 732.10 Contractual Services - Accounting
- 733.10 Contractual Services - Legal
- 734.10 Contractual Services - Management Fees
- 735.10 Contractual Services - Testing
- 736.10 Contractual Services - Other
- 741.10 Rental of Building/Real Property
- 742.10 Rental of Equipment
- 750.10 Transportation Expenses
- 756.10 Insurance - Vehicle
- 757.10 Insurance - General Liability
- 758.10 Insurance - Workman's Compensation
- 759.10 Insurance - Other
- 775.10 Miscellaneous Expenses

Reclaimed Water Distribution Expenses - Operations

- 701.11 Salaries and Wages - Employees
- 703.11 Salaries and Wages - Officers, Directors and Majority Stockholders
- 704.11 Employee Pensions and Benefits
- 715.11 Purchased Power
- 716.11 Fuel for Power Production
- 718.11 Chemicals
- 720.11 Materials and Supplies
- 731.11 Contractual Services - Engineering
- 732.11 Contractual Services - Accounting
- 733.11 Contractual Services - Legal
- 734.11 Contractual Services - Management Fees
- 735.11 Contractual Services - Testing
- 736.11 Contractual Services - Other
- 741.11 Rental of Building/Real Property
- 742.11 Rental of Equipment
- 750.11 Transportation Expenses
- 756.11 Insurance - Vehicle
- 757.11 Insurance - General Liability
- 758.11 Insurance - Workman's Compensation
- 759.11 Insurance - Other
- 775.11 Miscellaneous Expenses

Reclaimed Water Distribution Expenses - Maintenance

- 701.12 Salaries and Wages - Employees
- 703.12 Salaries and Wages - Officers, Directors and Majority Stockholders
- 704.12 Employee Pensions and Benefits
- 718.12 Chemicals
- 720.12 Materials and Supplies
- 731.12 Contractual Services - Engineering

- 732.12 Contractual Services - Accounting
- 733.12 Contractual Services - Legal
- 734.12 Contractual Services - Management Fees
- 735.12 Contractual Services - Testing
- 736.12 Contractual Services - Other
- 741.12 Rental of Building/Real Property
- 742.12 Rental of Equipment
- 750.12 Transportation Expenses
- 756.12 Insurance - Vehicle
- 757.12 Insurance - General Liability
- 758.12 Insurance - Workman's Compensation
- 759.12 Insurance - Other
- 775.12 Miscellaneous Expenses

CLASS C WATER OPERATING REVENUE ACCOUNTS

- 460 Unmetered Water Revenue
 - 460.1 Unmetered Sales to Residential Customers
 - 460.2 Unmetered Sales to Commercial Customers
 - 460.3 Unmetered Sales to Industrial Customers
 - 460.4 Unmetered Sales to Public Authorities
 - 460.5 Unmetered Sales to Multiple Family Dwellings
 - 460.6 Unmetered Sales - Other
- 461 Metered Water Revenue
 - 461.1 Metered Sales to Residential Customers
 - 461.2 Metered Sales to Commercial Customers
 - 461.3 Metered Sales to Industrial Customers
 - 461.4 Metered Sales to Public Authorities
 - 461.5 Metered Sales to Multiple Family Dwellings
- 462 Fire Protection Revenue
- 465 Sales to Irrigation Customers
- 466 Sales for Resale
- 469 Guaranteed Revenues
- 474 Other Water Revenues

CLASS C WATER OPERATION AND MAINTENANCE EXPENSE ACCOUNTS

- 601 Salaries and Wages - Employees
- 603 Salaries and Wages - Officers, Directors and Majority Stockholders
- 604 Employee Pensions and Benefits
- 610 Purchased Water
- 615 Purchased Power
- 616 Fuel for Power Production
- 618 Chemicals
- 620 Materials and Supplies
- 630 Contractual Services - Billing
- 631 Contractual Services - Professional
- 635 Contractual Services - Testing
- 636 Contractual Services - Other

- 640 Rents
- 650 Transportation Expenses
- 655 Insurance Expense
- 665 Regulatory Commission Expenses
- 670 Bad Debt Expense
- 675 Miscellaneous Expenses

CLASS C WASTEWATER OPERATING REVENUE ACCOUNTS

- 521 Flat Rate Revenues
 - 521.1 Residential Revenues
 - 521.2 Commercial Revenues
 - 521.3 Industrial Revenues
 - 521.4 Revenues From Public Authorities
 - 521.5 Multiple Family Dwelling Revenues
 - 521.6 Other Revenues
- 522 Measured Revenue
 - 522.1 Residential Revenues
 - 522.2 Commercial Revenues
 - 522.3 Industrial Revenues
 - 522.4 Revenues From Public Authorities
 - 522.5 Multiple Family Dwelling Revenues
- 524 Revenues From Other Systems
- 530 Guaranteed Revenues
- 536 Other Wastewater Revenues

CLASS C WASTEWATER OPERATION AND MAINTENANCE EXPENSE ACCOUNTS

- 701 Salaries and Wages - Employees
- 703 Salaries and Wages - Officers, Directors and Majority Stockholders
- 704 Employee Pensions and Benefits
- 710 Purchased Wastewater Treatment
- 711 Sludge Removal Expense
- 715 Purchased Power
- 716 Fuel for Power Production
- 718 Chemicals
- 720 Materials and Supplies
- 730 Contractual Services - Billing
- 731 Contractual Services - Professional
- 735 Contractual Services - Testing
- 736 Contractual Services - Other
- 740 Rents
- 750 Transportation Expenses
- 755 Insurance Expenses
- 770 Bad Debt Expense
- 775 Miscellaneous Expenses